

OPINION
56-119

May 3, 1956 (OPINION)

TAXATION

RE: Does Social Security Income Derive From a "Public Assistance" Pr

This is in reply to your letter of May 1, 1956 requesting an opinion of this office on the construction of section 57-0221 of the 1953 Supplement to the N.D.R.C. in regard to social security "income".

The pertinent part of the statute to which you have reference provides: "*****The personal property of any person who receives a major part of his income from any state or federal public assistance program shall be exempt from taxation and the name of such person, if certified to the county auditor by the county welfare board shall be removed from the personal property tax roll."

It is the opinion of this office that the social security program is essentially an insurance program rather than a public assistance program, benefits being based on contributions to the fund on the basis of earnings rather than on present need of assistance. It is therefore our conclusion that the Legislature did not intend to exempt from personal property taxation persons receiving a major part of income from this program.

LESLIE R. BURGUM

Attorney General